

In the United States Court of Federal Claims

_____ Joanne Marie Wright _____)	
)	
)	
_____)	
Plaintiff(s))	Case No. <u>20-517 T</u>
)	
v.)	
)	Judge _____
)	
THE UNITED STATES,)	
)	
Defendant.)	
_____)	

COMPLAINT

Your complaint must be clearly handwritten or typewritten, and you must sign and declare under penalty of perjury that the facts are correct. If you need additional space, you may use another blank page.

If you intend to proceed without the prepayment of filing fees (*in forma pauperis* (IFP)), pursuant to 28 U.S.C. § 1915, you must file along with your complaint an application to proceed IFP.

- 1. JURISDICTION.** State the grounds for filing this case in the United States Court of Federal Claims. The United States Court of Federal Claims has limited jurisdiction (*see e.g.*, 28 U.S.C. §§ 1491-1509).

The internal Revenue Service declined to repay over withholding on tax returns for 2011 thru 2013 that were filed in January of 2018 citing that they were filed late and they required further information about her inability to complete them within stated time limits. They provided no guidance on the information required. We appealed with further information in May of 2018. The IRS declined the appeal in a letter dated December of 2018 and received in February of 2019 (due to the government shutdown). In that letter they stated that the Court of Federal Claims was our next level of appeal.

2. PARTIES

Plaintiff, Joanne Marie Wright,

resides at 51 Luella Street South
(Street Address)

Saint Paul, MN 55119,
(City, State, ZIP Code)

651-739-4640
(Telephone Number)

If more than one plaintiff, provide the same information for each plaintiff below.

RELATED CASES. Is this case directly related to any pending or previously filed cases in the United States Court of Federal Claims? No If yes, please list the case(s) below, including case number(s):

3. STATEMENT OF THE CLAIM. State as briefly as possible the facts of your case. Describe how the United States is involved. You must state exactly what the United States did, or failed to do, that has caused you to initiate this legal action. Be as specific as possible and use additional paper as necessary.

Joanne Wright had to retire from a long career as a stock broker with Merrill Lynch in 2007. She had medical conditions that required pain medication and antidepressants which increasingly caused an inability to handle her personal financial matters. The IRS could see that she was under 62 in 2011, yet collecting social security which indicated that she had been judged disabled by the US Government. In July of 2011 Joanne's depression got out of control and she was feeling suicidal. She admitted herself to the hospital and was transferred on July 4 2011 to the Psych ward of a level one trauma center hospital. From this point forward she was only able to do simple tasks like pay bills and get groceries. The side effects of the medications made it difficult for her to do something more complex like complete tax returns. Late in 2016 she finally notified family that she had tax problems with the state of Minnesota and threat letters from vendors to shut off services since she was not paying bills accurately or timely. Her brother David executed a power of attorney with her on 2/2/17. Taxes were a priority, but there were many things to clean up. In April 2017 her pain was increasing due to a back issue, so morphine was added to her pain medications. She broke her right ankle on 4/14/17 and went to the emergency room. They diagnosed that she was having an allergic reaction to the morphine and her kidneys had shut down. She had 4 trips to the hospital over the following 6 months – first to deal with the morphine allergy and related overdose from renal failure, then three more to do surgeries on the ankle that kept getting infected. Once the medical issues were dealt with

and she returned home from transitional care by October 2017, we completed the taxes by January of 2018 which was the soonest possible since we had to contact people for information in order to complete her medical cost deductions for all 6 years of back returns (from doctors, hospitals and pharmacies).

The IRS could reasonably tell that Joanne was on social security disability. We felt that the letter that accompanied the filing when signed by Joanne would serve to have her certify that she was knowingly filing these returns late, but it was due to medical conditions that made her unable to complete them sooner. Once she had proper representation, the back returns were completed as soon as reasonably possible. The IRS should have provided guidance on evidence they required to back up the disability claims if they did not believe them or surmise them from her disability income. A more complete explanation and attachments will be attached to this filing.

4. RELIEF. Briefly state exactly what you want the court to do for you.

We would like the court to compel the IRS to return the over withholding for the years 2011 thru 2013 in the amount of \$13,317 in accordance with IRC 6511(h) which allows disability as an exception for late filing. We would request that the court have the IRS reimburse the court costs of \$400 plus reasonable interest dating back to January of 2018 when the returns were filed due to their failure to provide adequate information on proof required for a disability claim. Joanne understands that interest that may be due prior to this date is due partly by her failure to notify family earlier of her struggles with mind numbing effects of narcotic pain medications and antidepressants.

I declare under penalty of perjury that the foregoing is true and correct.

Signed this 17th day of April, 2020
(day) (month) (year)

Joanne Wright
Signature of Plaintiff(s)